

SHIPMAN & GOODWIN LLP
Attorney for Tangoe, Inc.
One Constitution Plaza
Hartford, CT 06103
(860) 251-5000
Julie A. Manning (JM 7850)

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

	:	Chapter 11
IN RE:	:	
	:	Case No. 08-13555 (JMP)
LEHMAN BROTHERS HOLDINGS INC.,	:	Jointly Administered
<i>et al.</i> ,	:	
Debtors.	:	Re: Dkt. No. 258
	:	

**OBJECTION OF TANGOE, INC. TO CURE AMOUNTS IN ACCORDANCE
WITH ORDER AUTHORIZING AND APPROVING (A) THE SALE OF
PURCHASED ASSETS FREE AND CLEAR OF LIENS AND OTHER
INTERESTS AND (B) ASSUMPTION AND ASSIGNMENT OF EXECUTORY
CONTRACTS AND UNEXPIRED LEASES**

**TO: THE HONORABLE JAMES M. PECK
UNITED STATES BANKRUPTCY JUDGE**

Tangoe, Inc. ("Tangoe"), by and through its undersigned counsel, hereby submits its objection, in accordance with this Court's Order Authorizing and Approving (A) the Sale of Purchased Assets Free and Clear of Liens and Other Interests and (b) Assumption and Assignment of Executory Contracts and Unexpired Leases (Doc. Id. No. 258) (the "Sale Order"), to the Cure Amounts¹ and the insufficiency of information included on that certain "List of IT Closing Date Contracts" ("IT Contract Schedule").²

In support of this objection, Tangoe states as follows:

¹ Capitalized terms not defined herein, shall have the meaning ascribed to them in the Sale Order.

² The IT Contract Schedule referenced herein is the version uploaded to the Lehman Docket Web Site on October 1, 2008, at 9:00 p.m.

CONTRACTS BETWEEN TANGOE AND DEBTORS/AFFILIATES

1. Tangoe, Inc. is a Delaware corporation with its principal place of business located at 35 Executive Drive, Orange, Connecticut.
2. Tangoe and the Debtor Lehman Brothers Holding Inc. ("LBHI") or its affiliate Lehman Brothers, Inc. ("LBI", and together with LBHI, "Lehman") are parties to the following contracts:
 - a. That certain Master Agreement: Non-IT Services by and between Tangoe and LBHI with an effective date of February 12, 2007, with Master Agreement No. 000000016294 (the "Master Agreement");
 - b. That certain Professional Services Transaction Schedule by and between Tangoe and LBHI with an effective date of February 20, 2007, entered into pursuant to the Master Agreement, as amended by that certain Amendment No. 1 to Services Transaction Schedule Master Agreement No. 000000016294 by and between Tangoe and LBHI and executed on July 2, 2007 and June 29, 2007, respectively (the "Professional Services Transaction Schedule");
 - c. That certain Services Transaction Schedule #3 by and between Tangoe and LBI with an effective date of April 1, 2008, entered into pursuant to the Master Agreement (the "Services Transaction Schedule #3"); and
 - d. Potentially additional contracts that have not been identified at the time of the filing of this Cure Amount Objection (collectively, all of the foregoing referred to in this paragraph, as amended from time to time, together with any other amendments, addenda, supplements, schedules, or other related documents, the "Lehman Contracts").

OUTSTANDING INVOICES

3. On or about June 30, 2008, Tangoe issued Invoice No. 2008587 to Lehman in the amount of \$37,500 due and owing under Services Transaction Schedule #3. A copy of Invoice No. 2008587 is attached hereto as Exhibit A. To date, Invoice No. 2008587 has not been paid.

4. On or about August 25, 2008, Tangoe issued Invoice No. 2008716 to Lehman in the amount of \$37,500 due and owing under Services Transaction Schedule #3. A copy of Invoice No. 2008716 is attached hereto as Exhibit B. To date, Invoice No. 2008716 has not been paid.

5. In addition to the amounts due under Invoice Nos. 2008587 and 2008716, an additional \$75,000 has been earned based on conditions that have already been satisfied under Services Transaction Schedule #3, which additional \$75,000 will be due and payable to Tangoe when invoiced in accordance with the Services Transaction Schedule #3.

6. On or about August 26, 2008, Tangoe issued Invoice No. 2008667 to Lehman in the amount of \$77,500 due and owing under the Professional Services Transaction Schedule. A copy of Invoice No. 2008667 is attached hereto as Exhibit C. To date, Invoice No. 2008667 has not been paid.

7. On or about September 25, 2008, Tangoe issued Invoice No. 2008847 to Lehman in the amount of \$68,856.46 due and owing under the Professional Services Transaction Schedule. A copy of Invoice No. 2008847 is attached hereto as Exhibit D. To date, Invoice No. 2008847 has not been paid.

OBJECTION TO CONTRACT INFORMATION
AND PROPOSED CURE AMOUNT

8. The IT Contract Schedule identifies two Tangoe contracts that the Debtors propose to assume and assign. One contract is identified solely as "Master Agreement" with LBHI. The listed Cure Amount for this contract is "\$0.00". The other contract, which is also with LBHI, has no identifying information other than

listing the vendor contact address. The listed Cure Amount for this second contract is "\$77,500".

9. Tangoe objects to the information provided on the IT Contract Schedule because it is insufficient for Tangoe to identify the specific contracts the Debtors are proposing to assume and assign. By way of example, there is no information provided with regard to the date of these contracts, and information regarding the name of the contracts is either incomplete or nonexistent. Without further identifying information, Tangoe cannot determine which of the Lehman Contracts that the Debtors propose to assume and assign to the Purchaser.

10. Tangoe also objects to the cure amounts set forth on the IT Contract Schedule. As set forth above, Tangoe is owed \$ 296,356.46 under the Lehman Contracts.³ This entire amount must be satisfied prior to the Debtors' assumption and assignment of the Lehman Contracts. See 11 U.S.C. § 365(b)(1)(A). Pursuant to the Sale Order, Tangoe will work in good faith with the Debtors and the Purchaser to resolve the amounts due and owing under the Lehman Contracts.

³ Tangoe reserves the right to adjust this amount upon the Debtor and/or Purchaser providing additional information regarding the contracts to be assumed and assigned in connection with the Sale Order. In addition, Tangoe reserves the right to adjust this amount as additional amounts become due and owing under the Lehman Contracts.

CONCLUSION

WHEREFORE, Tangoe respectfully requests that the Court enter an order providing as follows: (i) requiring the Debtors and/or Purchaser to provide more information as to the contracts identified on the IT Contract Schedule and/or order that the IT Contract Schedule be amended to reflect the proper Cure Amount as described above; (ii) ordering payment in full of the Cure Amounts as described herein; and (iii) granting Tangoe such other and further relief as is just and proper.

Dated: Hartford, Connecticut
October 2, 2008

TANGOE, INC.

By: /s/ Julie A. Manning
Julie A. Manning (JM 7850)
Shipman & Goodwin LLP
One Constitution Plaza
Hartford, CT 06103-1919
(860) 251-5000
Its Attorneys

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